

**REGISTERED NUMBER: 07484631 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 January 2018**

**for**

**A P B Engineering Services Limited**



**A P B Engineering Services Limited (Registered number: 07484631)**

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for the Year Ended 31 January 2018**

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**A P B Engineering Services Limited**

**Company Information**  
**for the Year Ended 31 January 2018**

**DIRECTOR:** A P Bache

**REGISTERED OFFICE:** 2 High Street  
Burnham on Crouch  
Essex  
CM0 8AA

**REGISTERED NUMBER:** 07484631 (England and Wales)

**ACCOUNTANTS:** Harvey Smith & Co Limited  
Chartered Certified Accountants  
2 High Street  
Burnham on Crouch  
Essex  
CM0 8AA



**A P B Engineering Services Limited (Registered number: 07484631)****Balance Sheet**  
**31 January 2018**

	Notes	31.1.18 £	£	31.1.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		76,369		82,910
<b>CURRENT ASSETS</b>					
Debtors	5	2,701		6,775	
Cash at bank		<u>4,650</u>		<u>4,227</u>	
		7,351		11,002	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>23,291</u>		<u>27,418</u>	
<b>NET CURRENT LIABILITIES</b>			(15,940)		(16,416)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>60,429</u>		<u>66,494</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings		<u>60,428</u>		<u>66,493</u>	
<b>SHAREHOLDERS' FUNDS</b>			<u>60,429</u>		<u>66,494</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b) requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 23 September 2018 and were signed by:

A P Bache - Director

The notes form part of these financial statements

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**A P B Engineering Services Limited (Registered number: 07484631)**

**Notes to the Financial Statements  
for the Year Ended 31 January 2018**

**1. STATUTORY INFORMATION**

A P B Engineering Services Limited is a private company, limited by shares , registered in England and Wales.  
The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. This assumes that the company will continue in existence for the foreseeable future.

The validity of this assumption depends on the continued financial support of the directors and creditors.

If the company were unable to continue in operational existence, adjustments would have to be made to reduce the balance sheet values of assets to their recoverable amounts, and to provide for any further liabilities that might arise and to reclassify fixed assets as current assets. Long term liabilities would also have to be reclassified as current liabilities.

The directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

These financial statements for the year ended 31 January 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 February 2015.

The transition to FRS 102 Section 1A small entities has resulted in a small number of changes in accounting policies to those used previously. The nature and impact of these changes, if applicable, are set out below.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have

been enacted or  
substantively enacted by the balance sheet date.

**A P B Engineering Services Limited (Registered number: 07484631)****Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2018****2. ACCOUNTING POLICIES - continued****Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2).

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 February 2017 and 31 January 2018	<u>60,000</u>	<u>28,875</u>	<u>88,875</u>
<b>DEPRECIATION</b>			
At 1 February 2017	1,200	4,765	5,965
Charge for year	<u>1,200</u>	<u>5,341</u>	<u>6,541</u>
At 31 January 2018	<u>2,400</u>	<u>10,106</u>	<u>12,506</u>
<b>NET BOOK VALUE</b>			
At 31 January 2018	<u>57,600</u>	<u>18,769</u>	<u>76,369</u>
At 31 January 2017	<u>58,800</u>	<u>24,110</u>	<u>82,910</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.18	31.1.17
	£	£
Trade debtors	2,701	4,560
Other debtors	-	<u>2,215</u>
	<u>2,701</u>	<u>6,775</u>



**A P B Engineering Services Limited (Registered number: 07484631)****Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2018****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.18	31.1.17
	£	£
Trade creditors	12,554	8,102
Taxation and social security	6,106	1,347
Other creditors	<u>4,631</u>	<u>17,969</u>
	<u>23,291</u>	<u>27,418</u>

**7. RELATED PARTY DISCLOSURES**

During the year, total dividends of £8,920 (2017 - £44,600) were paid to the director .

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is A P Bache.

**9. FINANCIAL IMPACT OF TRANSITION TO FRS 102 SECTION 1A**

Following the transition to FRS 102 Section 1A there have been no adjustments made to the prior year comparatives.



